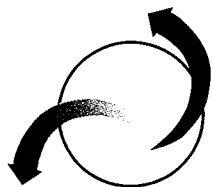


EXHIBIT A



SAK Management Services, LLC
Health Care Turnaround Specialists

4055 West Peterson Avenue, Suite 101, Chicago, Illinois 60646
 Tel: 773.202.0000 Fax: 773.267.0111

Darri Ann Ungaretti

Invoice Number: 684

**Statement of Professional Services Rendered Through
 Summary:**

February 2007 - May 2007

		Hours	Rate	Amount
SK	Koenig, Suzanne - Patient Care Ombudsman	4.50	350.00	1,575.00
JC	Ciyou, Joyce - RN	3.00	300.00	900.00
ECA	Ciyou - Allee, Elizabeth - RN	1.00	275.00	275.00
		8.50		\$2,750.00

Task Code Summary

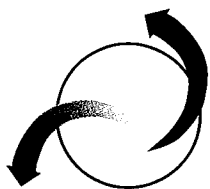
		Hours	Amount
CA	Case Administration	1.90	665.00
DA	Data Analysis	5.10	1,590.00
RP	Report Preparation	1.80	495.00
		8.80	2,750.00

Total professional services	\$2,750.00
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Total current charges	\$2,750.00
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Amount Paid	2,500.00
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Balance Due	250.00
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SAK Management Services, LLC
Health Care Turnaround Specialists

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Tel: 773.202.0000 Fax: 773.267.0111

Statement of Professional Services Rendered
Koenig, Suzanne - Patient Care Ombudsman

February 2007 - May 2007

			Hours	Rate	Amount
Case Administration					
2/15/2007	SK	Reviewed Contacts of Creditors and Conflict search-	0.80	350.00	280.00
2/22/2007	SK	Reviewed Final notice of appointment of PCO for Illinois Skin and Dr Ungaretti	0.20	350.00	70.00
3/23/2007	SK	Reviewed Motion of Patient Care Ombudsman to Extend Time to File Initial Report and Motion To Approve Procedures For Ombudsman To Review Patient Information, To Provide Notice Of Reports To Patients and For Related Relief	0.90	350.00	315.00
Task Code Total			1.90		665.00

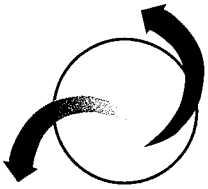
Statement of Professional Services Rendered
Koenig, Suzanne - Patient Care Ombudsman (Continued)

February 2007 - May 2007

			Hours	Rate	Amount
Data Analysis					
3/20/2007	SK	Site Visit to Dr Ungaretti's office to meet the Chapter 7 Trustee, Tom Springer, to discuss the scope of the case in regards to patient record retention, availability of records to patients, communication to patients for continued treatment	0.90	350.00	315.00
5/15/2007	SK	Reviewed Medical Record Review of 21 patients prepared by SAK Management Services, LLC	0.70	350.00	245.00
Task Code Total			1.60		560.00

Report Preparation

5/21/2007	SK	Correspondence with I. Bodenstein (Shaw Gussis) for review of report with a compare for revisions document	0.50	350.00	175.00
5/22/2007	SK	Final draft review of PCO Report for Conclusion	0.50	350.00	175.00
Task Code Total			1.00		350.00



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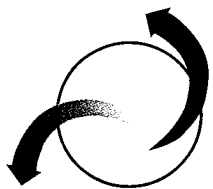
Statement of Professional Services Rendered
Koenig, Suzanne - Patient Care Ombudsman (Continued)

February 2007 - May 2007

	Hours	Rate	Amount
Summary:			
Total professional services			<u>\$1,575.00</u>
Net current charges			\$1,575.00
SK Koenig, Suzanne	<u>4.50</u>		<u>1,575.00</u>
	4.50		\$1,575.00

Task Code Summary

	Hours	Amount
CA Case Administration	1.90	665.00
DA Data Analysis	1.60	560.00
RP Report Preparation	<u>1.00</u>	<u>350.00</u>
	4.50	1,575.00



SAK Management Services, LLC
Health Care Turnaround Specialists

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Statement of Professional Services Rendered
Ciyou, Joyce - RN

February 2007 - May 2007

			Hours	Rate	Amount
		Data Analysis			
3/20/2007	JC	Site Visit to Dr Ungaretti's office to meet the Chapter 7 Trustee, Tom Springer, to discuss the issues of the case in regards to patient record retention, availability of records to patients, communication to patients for continued treatment	0.90	300.00	270.00
5/16/2007	JC	Telephoned 10 patients of Dr Ungaretti at their home to review and discuss their medical care delivered by Dr Ungaretti.	1.80	300.00	540.00
Task Code Total			2.70		810.00

Report Preparation

5/22/2007	JC	Gave input to PCO for revisions to report.	0.30	300.00	90.00
Task Code Total			0.30		90.00

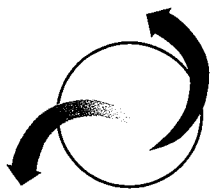
Summary:

Total professional services	\$900.00
Net current charges	\$900.00

JC	Ciyou, Joyce	3.00	300.00	\$900.00
		3.00		\$900.00

Task Code Summary

		Hours	Amount
DA	Data Analysis	2.70	810.00
RP	Report Preparation	0.30	90.00
		3.00	900.00



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Statement of Professional Services Rendered

Ciyou - Allee, Elizabeth - RN

February 2007 - May 2007

			Hours	Rate	Amount
2/23/2007	ECA	Data Analysis Conducted Research on Patient Records Retention for physician practices	0.80	275.00	220.00
		Task Code Total	0.80		220.00

Report Preparation

5/22/2007	ECA	Gave input on revisions for the report to the PCO	0.20	275.00	55.00
		Task Code Total	0.20		55.00

Summary:

Total professional services **\$275.00**

Net current charges \$275.00

ECA	Ciyou - Allee, Elizabeth	1.00	275.00	\$275.00
		1.00		\$275.00

Task Code Summary

		Hours	Amount
DA	Data Analysis	0.80	220.00
RP	Report Preparation	0.50	55.00
		1.30	275.00